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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 16th November, 2020.

No.ERTS (S) 5/2019/75. - In exercise of the powers conferred under Section 74 and Section 75 read with Section 10 of the Indian Stamp Act 1899 (Central Act No. II of 1899), the Government of Meghalaya for the purpose of Computerized Stamp Duty Administration System, hereby, makes the following rules, namely,-

CHAPTER-I Preliminary

1. **Short title and commencement.**- 1) These rules may be called “The Meghalaya Stamps (Payment of Duty by means of E-Stamping) Rules, 2020.
2) They shall come into force from the date of publication in the official Gazette.
2. **Definitions.**- (1) In these rules unless the context otherwise requires:-
 - (a) “Act” means the Meghalaya Stamps Act (Central Act No. 2 of 1899 as adapted and amended by Meghalaya);
 - (b) “Agreement” means the agreement executed under rule 6;
 - (c) “Appointing Authority” means the Government of Meghalaya represented by the Chief Controlling Revenue Authority as defined under the Act;
 - (d) “Approved intermediary”, “Authorised Collection Centre” or “Authorised Stamping Centre” shall mean and include an agent appointed under rules 12 and 13 of these rules;
 - (e) “Central Record Keeping Agency” means and includes an agency for computerization of stamp duty administration system appointed under rule 4;

- (f) "Central Server" means the computer system maintained by the Central Record Keeping Agency, where all transactions pertaining to payment of duty by means of e-Stamp are recorded and maintained;
- (g) "Department" means the Department of Excise, Registration, Taxation & Stamps of the Government of Meghalaya;
- (h) "Depository Services" means and includes depository related services rendered in de-mat account or trading account in respect of marketable securities and other auxiliary services;
- (i) "Digital e-Stamp" means an electronically generated impression on paper to denote the payment of Stamps duty, by the Information Utility mandated by the Central Government to serve as a repository of legal evidence for financial contracts (hereinafter referred to as "Information Utility").
- (j) "e-Stamp" means an electronically generated impression on paper to denote the payment of Stamp duty by Central Record Keeping Agency;
- (k) "Financial Institution" means the Banking and Non-Banking Financial Institutions participating with the Information Utility and the Central Record Keeping Agency for the purpose of digital e-Stamping of Non-registrable documents approved by the Government.
- (l) "Government" means the Government of Meghalaya;
- (m) "Grievance Redressal Officer" means and includes the officer authorised by the Superintendent of Stamps, to be the Grievance Redressal Officer;
- (n) "Information Utility" means the single station enumerating all financial transactions of lenders granted approval by the Insolvency and Bankruptcy Board of India under the Insolvency and Bankruptcy Code, 2016
- (o) "State" means the State of Meghalaya; and
- (p) "Stamp Duty" means the duty payable under the Act;

(2) The words not defined in these rules shall have the same meaning as assigned to them in the Indian Stamp Act (Central Act No. 2 of 1899) and the Indian Registration Act, 1908 (Central Act 16 of 1908) and the rules framed thereunder.

CHAPTER-II

Central Record Keeping Agency

3. **Eligibility for appointment as Central Record Keeping Agency.**- Any Public Financial Institution, Scheduled Bank, Body Corporate engaged in providing depository services appointed by Central Government or recognized by State Government or any Body Corporate where not less than 51 percent of equity capital is held by any of the entities mentioned above, either solely or in consortium shall be eligible for appointment as Central Record Keeping Agency.
4. **Appointment of Central Record Keeping Agency.**- The Appointing Authority shall appoint by notification an agency to function as Central Record Keeping Agency for the State or for the specified districts or places in the State from time to time, by adopting any of the following orders of preference namely:-

- a) on the basis of recommendations, if any, of the Central Government regarding appointment of Central Record Keeping Agency, issued from time to time, and in case such recommendation is not available;
 - b) by inviting technical and commercial bids through a duly constituted expert selection committee, by the Appointing Authority.
5. **Term of appointment.**- The term of appointment of the Central Record Keeping Agency shall be for five years or such period as decided by the Appointing Authority.
6. **Agreement, Undertaking and Indemnity Bond.**- (1) The Central Record Keeping Agency shall execute an Agreement in **Form I** appended to these rules:-
- (2) Service Level Agreement in **Annexure-A** shall also be executed between the Government of Meghalaya and the Central Record Keeping Agency to develop and implement the Computerised Stamp Duty Administration System (CSDAS)
 - (3) The terms and conditions of the Agreement in **Form-I** may be modified by mutual consent of both the parties to it.
 - (4) The Central Record Keeping Agency shall execute an "Undertaking and Indemnity Bond" in **Form-2**.
7. **Termination of appointment of Central Record Keeping Agency.**- (1) The appointment of the Central Record Keeping Agency may be terminated by the Appointing Authority before the agreed term of appointment, on the ground of any breach of obligation or term of agreement or financial irregularity or for any other sufficient reason such termination is justified according to the Appointing Authority.
- (2) The decision to terminate the appointment under sub-rule (1) shall be made;-
 - (a) after the Central Record Keeping Agency has been given one month's notice specifying the details of grounds for such termination, and
 - (b) has been given a reasonable opportunity of being heard.
 - (3) the Appointing Authority, if it is of the opinion that the provision(s) of the Indian Stamp Act (as applicable to Meghalaya) have been violated, after following the procedure under sub- rule (2), may also impose a penalty in accordance with the provisions of chapter X of the Act.
8. **Renewal of appointment.**- (1) The application for renewal of appointment of the Central Record Keeping Agency shall be made to the Appointing Authority at least three months before the expiry of the running term of appointment.
- (2) The Appointing Authority before taking decision on the application may call for any information or record from the concerned Offices or Central Record Keeping Agency or Authorised Collection Centre or any other person, institution or authority, constituted under any Law for the time being in force:
 - (3) The Appointing Authority, if it is satisfied may renew the term of appointment, made under Rule 4.
 - (4) In the event of the Appointing Authority deciding to renew the appointment, a fresh Agreement in **Form-1** and "Undertaking and Indemnity Bond" in **Form-2**, shall be executed by the Central Record Keeping Agency.
 - (5) The Appointing Authority, may refuse the renewal of term of appointment.

CHAPTER - III**Duties of the Central Record Keeping Agency**

9. **Duties of Central Record Keeping Agency.**- The Central Record Keeping Agency shall be responsible for:-
- (a) Providing software infrastructure, in consultation with the Appointing Authority, (including its connectivity with the main server), in specified districts or places such as the offices of sub-registrars, District Registrars, Superintendent of Stamps & Inspector General of Registration, Authorised Collection Centers (the point of contact for payment of Stamps duty) and other places in the State, as specified from time to time by the Appointing Authority.
 - (b) Providing training to the identified manpower or personnel of the Department of Stamps and Registration:
 - (c) Facilitating selection of Authorised Collection Centres for collection of Stamp duty and issuing e-Stamp Certificate.
 - (d) Coordinating between the Central Server, Authorised Collection Centres, banks, etc. and the offices of the Sub-Registrar, District Registrar, Superintendent of Stamps & Inspector General of Registration, or any other office or place in the state, as specified from time to time, by the Appointing Authority.
 - (e) Collecting Stamp duty and remitting it to the prescribed Heads of Account of the State in accordance with these rules.
 - (f) Preparing and providing various reports as required under these rules and as directed by the Appointing Authority from time to time.
10. **Commission or Discount allowable to the Central Record Keeping Agency** - (1) The Central Record Keeping Agency will be entitled to such agreed percentage of discount or commission on the amount of Stamp duty collected by Approved Intermediaries or Authorised Collection Centres, not exceeding 0.65 percentage as may be specified in the terms of the Agreement.
- (2) The Appointing Authority may allow the discount or commission payable to Central Record Keeping Agency, only after deducting from the discount or commission, the compulsory duties/taxes payable to the central or state Government.
11. **Specification of software to be used by Central Record Keeping Agency.**- The Central Record Keeping Agency, in consultation with the Appointing Authority, shall design and use such software, to indicate the following minimum details on the e-Stamp Certificate,-
- a. Distinguished serial number or Unique identification number of the e-Stamp Certificate so that it is not repeated on any other e-Stamp Certificate during the lifetime of the e-Stamping system.
 - b. Date and time of issue of the e-Stamp Certificate.
 - c. Amount of Stamp duty paid through the e-Stamp Certificate, in words and figures.
 - d. Name and address of the purchaser or authorized person of the e-Stamp Certificate.
 - e. Names of the parties to the instrument.
 - f. Brief description of the instrument on which the Stamp duty is intended to be paid.

- g. Brief description of the property which is subject matter of the instrument.
- h. User- id of the official issuing the e-Stamp Certificate.
- i. Code and location of the 'e-Stamp Certificate issuing branch' of the Central Record Keeping Agency or Authorized Collection Centre or Approved Intermediary.
- j. Any other distinguishing mark of the e-Stamp Certificate e.g. bar code or security code.
- k. Space for signature and seal of the 'e-Stamp Certificate issuing officer or authorized signatory' of the Central Record Keeping Agency or Authorised Collection Centre or Approved Intermediary.
- l. Availability of facility to the Inspector General of Registration, Superintendent of Stamps, District Registrar, Sub-registrars, Authorised Collection Centers to disable or lock the e-Stamp Certificate, to prevent the repeated use of any e- Stamp Certificate.
- m. Facility to cancel the 'spoiled, unused or not required for use' e-Stamp Certificate.
- n. Providing for passwords and codes to the designated or authorized officials of the Department to search and view any e-Stamp Certificate and to access Management information System and Decision Support System reports.
- o. Availability of details of the issued e-Stamp Certificate on the e-Stamping Server maintained by the Central Record Keeping Agency.
- p. Availability of different transaction details and reports relating to the e-Stamping as mentioned in rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated or authorized by the Appointing Authority.

CHAPTER-IV

Authorized Collection Centres (ACC)

12. **Appointment of Authorised Collection Center or Approved intermediary or Authorised Stamping Centre-** The Central Record Keeping Agency shall appoint Authorised Collection Centers, Approved Intermediaries or Authorised Stamping Centers, with the prior approval of the Appointing Authority to act as an intermediary between the Central Record Keeping Agency and the Stamp duty payer for collection of Stamp duty and for issuing e-Stamp Certificate.
13. **Eligibility for appointment of Authorised Collection Center.** - Any Scheduled Bank, Financial Institution or undertaking controlled by Central or State Government, Post Offices or such other agencies as approved by the Appointing Authority shall be eligible for appointment as Authorised Collection Centre, Approved Intermediary or Authorised Stamping Center.
14. **Central Record Keeping Agency to collect Stamp duty.**- All the offices or branches of the Central Record Keeping Agency or Authorised Collections Centers, authorised in this behalf by the Appointing Authority, shall be entitled to collect the amount of Stamp duty from the Stamp duty payer, in district or places as specified by the Appointing Authority from time to time.
15. **Infrastructure.**- The Approved Intermediaries or Authorised Collection Centers shall be equipped with the required computer systems, printers, internet connectivity and other related infrastructure which are necessary to implement the e-Stamping system as specified by the Central Record Keeping Agency from time to time in consultation with the Appointing Authority.

16. **Cost of Infrastructure.**- The cost of providing equipment and infrastructure referred to in Rule 15 shall be borne by the concerned Approved Intermediaries or Authorised Collection Centers or Central Record Keeping Agency as the case may be.
17. **Government to provide necessary hardware and infrastructure in the offices of the Department.**- The Government shall provide necessary hardware and infrastructure at the offices of the Inspector General of Registration, Superintendent of Stamps, District Registrars, Sub-Registrars, Authorised Collection Centers or such other offices, authorised in this behalf, which would include personal computer, printer, bar code scanner, internet connection as required for implementing the e-Stamping system.
18. **Termination of agency of Authorised Collection Centre.**- The Appointing Authority may at any time, for reasons to be recorded in writing, direct the Central Record Keeping Agency to terminate the agency of any Authorised Collection Centre and upon such direction, the Central Record Keeping Agency shall terminate the agency of such Authorised Collection Centre.

CHAPTER - V

Remittance of the Stamp duty to Government account

19. **Central Record Keeping Agency to Remit the Stamp duty (less, the prescribed discount or commission) to Government account on next working day.**- (1) The Central record keeping agency shall be responsible to remit the consolidated amount of Stamp duty collected by its offices, branches and by its Authorised Collection Centres to "0030 - Stamps and Registration fees - 02 - Stamps Non - Judicial - 103 - Sales of Stamps (03) Non Judicial Stamps" head of account or any other notified head of account of the State, in the manner prescribed hereunder.
 - (i) In case of Stamp duty, collected by way of cash, Real Time Gross Settlement, Electronic Clearance System or any other mode of electronic transfer of funds, the Central Record Keeping Agency shall remit the consolidated amount of Stamp duty (less, the prescribed discount or commission) to the prescribed head of account of the state, not later than the closing of the next working day, after the day of such collection of the amount of Stamp duty.
 - (ii) In case of stamp duty, collected by way of pay order demand draft, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less the prescribed discount or commission) to the prescribed head of account of the State, not later than the closing of the second working day, after the day of such collection of the amount of Stamp duty.
- (2) The method of remittance of the amount of Stamp duty by the Central Record Keeping Agency to the prescribed head of account of the State will be through electronic clearing system, challan or through the Government Receipt Accounting System or as may be directed in writing by the Appointing Authority from time to time.
- (3) The remittances referred to in this rule shall be made to the Government authorized Treasury or Banks and the Central Record Keeping Agency shall maintain the daily account of such remittances in the Register as prescribed in **Form-3**.

CHAPTER- VI
Procedure for Issue of e-Stamp Certificate

20. **Application for e-Stamp Certificate.**- Any person paying Stamp duty may approach any of the Approved Intermediaries or Authorised Collection Centres and furnish the requisite details in **Form-4** along with the payment of Stamp duty amount, for getting the e-Stamp Certificate.
21. **Mode of payment of Stamp duty.**- (1) The payment for purchase of e-Stamp Certificate may be made by means of cash, pay order, bank draft, Electronic Clearing System, Real Time Gross Settlement or by any other mode of transferring funds as authorized by the Appointing Authority.
- (2) The Authorized Collection Center shall issue e- stamp certificate for the amount received through any of the modes of payments mentioned in sub-rule 1.
- (3) The Authorized Collection Center or Central Record Keeping Agency shall keep a daily account of e-Stamp Certificates issued in a register to be maintained by them as prescribed in **Form-5**.
22. **Issue of e-Stamp Certificate.**- (1) The Authorised official of the Approved Intermediary shall, on the payment made under rule 21, perform the following tasks:-
- (i) enter the requisite Information and details as provided by the applicant in the application in Form 3 in the computer system;
- (ii) get the correctness of such entered details verified by the applicant and take his signature on the application as proof of verification;
- (iii) download the e-Stamp Certificate vide Annexure-A1, take out its print, sign with date and affix his official seal on the print- out; and
- (iv) issue the e-Stamp Certificate to the applicant.
- (2) The ink to be used in the e-Stamp Certificate printer must be non-washable permanent black.
23. **Signature and seal on e-Stamp Certificate, size of paper and only regular employee to be designated as issuing officer.**- (1) The signature and seal showing name and designation of the issuing Officer and name and address of the branch of approved Intermediary shall be made in black ink.
- (2) The e stamp Certificate shall be printed on 80 GSM quality paper of the size 210 Mms X 297 Mms with a margin of 3.5 Cms. on the left and 1.5 Cms. on the right side of the page or such other appropriate margins as may be determined by Appointing Authority.
- (3) The Approved Intermediary or Authorised Collection Centre, shall ensure that the person who has been authorised to issue e-Stamp Certificate is a regular full time employee of the Approved Intermediary or Authorised Collection Center having suitable credentials.
24. **Details of e-Stamp Certificate to be on website.**- The details of the issued e-Stamp Certificate shall be made available on the e-Stamping Server maintained by the Central Record Keeping Agency and shall be accessible to any person authorised by the Appointing Authority in this behalf, including the Inspector General of Registration, District Registrar, or Sub Registrar holding a valid code or password which shall be provided by the Central Record Keeping Agency.
25. **Payment of additional Stamp Duty.**- If for any reason a person who has an e-Stamp Certificate of certain denomination issued for a document, needs to pay an additional Stamp duty on the same

document, he may make an application in the prescribed format in Form-4 along with the payment of such required amount of additional Stamp duty to the Approved Intermediary or Authorized collection Center, in accordance with the provisions of these rules.

26. **Issue of e-Stamp Certificate for additional Stamp duty.**- (1) The Approved Intermediary shall issue e-Stamp Certificate for such additional Stamp duty on separate sheet of paper in the same way as laid down in rule 21 to 24.
- (2) The party to an instrument may, at his discretion, use impressed stamp(s) together with the e-Stamp Certificate to pay stamp duty chargeable on such instrument under the Act. The use of one type of stamps shall not exclude the use of other type of stamp in the same instrument.
27. **Use of e-Stamp Certificate.**- (1) Every instrument written upon paper stamped with an e-Stamp Certificate shall be written in such manner that the e-Stamp Certificate may appear on the face of the instrument, and a portion of the Instrument written below the "e-Stamp" Certificate, so that the e-Stamp Certificate cannot be used for or applied to any other Instrument.
- (2) No second instrument chargeable with duty shall be written upon or using the e-Stamp certificate, upon which or using the same, an Instrument chargeable with duty has already been written.
- (3) Every instrument written in contravention of sub-rule (1) and (2) shall be deemed to be unstamped.
28. **The distinguished unique identification number of the e-Stamp Certificate to be written on each page of the instrument.**- The distinguished unique identification number of the e-Stamp Certificate shall be written or typed at the top center of each page of the Instrument.
29. **Registering officer to verify the details of e stamp certificate.**- The District Registrar or Sub-Registrar shall verify the details of the e-Stamps Certificate used in an instrument by entering its distinguishing unique Identification number in the computer system by accessing the relevant website of the Central Record Keeping Agency by using the code or password provided by the Central Record Keeping Agency and verify the details of the certificate with the details displayed on the system.
30. **District Registrar or Sub-Registrar to disable the distinguishing serial number of the e-Stamp Certificate.**- (1) After verifying the details the District Registrar or Sub-Registrar shall disable or lock the distinguishing unique identification number of the e-Stamp Certificate to prevent repeat of such e-Stamp certificate.
- (2) The District Registrar or Sub-registrar as the case may be, shall affix his seal and signature on every page of the e-stamp certificate and also on every page of the paper on which the instrument is signed.

CHAPTER-VII

Digital e-Stamp Certificate

31. **Issue of digital e-Stamp Certificate** – (1) The information utility mandated by the Central Government and whose server is integrated with the Central Record Keeping Agency shall on receipt of authorisation electronically from the Central Record Keeping Agency, imprint the digital e-Stamp Certificate for the Non-registrable documents of Schedule 1 of the Indian Stamp Act, 1899 as may be notified by the State Government.
- (2) The information Utility or Financial Institutions shall maintain an imprest account or issue a debit mandate in favour of the Central Record Keeping Agency to withdraw funds from the imprest account or any account maintained by them.

- (3) The application for the digital e-stamp Certificate shall be made electronically by the information Utility or the Financial Institution to the Central Record Keeping Agency giving details of the beneficiary, the type of non-registrable instrument, the amount of stamp duty payable and the debit mandate.
- (4) The Central Record Keeping Agency shall issue the authorisation electronically to the Information Utility to imprint the digital e-Stamp only after the imprest account or other account of the Information Utility or Financial Institution has successfully debited the amount of stamp duty payable. The stamp duty collected shall be deposited by the Central Record Keeping Agency to the head of account “0030- Stamps and Registration fees -02- Stamps Non – Judicial – 102- Sales of Stamps (03) Non-Judicial Stamps” in accordance with Rule 19 of these Rules.
- (5) The Digital e-Stamp Certificate shall contain all the particulars provided under Annexure A1.
- (6) The Central Record Keeping Agency shall keep a daily account of digital e-Stamp Certificates issued in a register as prescribed in **Form-5**.
- (7) The Central Record Keeping Agency shall allow verification of the digital e-Stamp Certificate by the Beneficiary or the applicant in its website.
- (8) Payment of additional amount of stamp duty, if necessary, can be made by following the provisions of these rules.
32. Inspections, audit and appraisal of the performance of the system – Inspections, audit and appraisal of the performance of the system of the system shall be carried out as laid down in Chapter IX of these rules.

CHAPTER - VIII

Cancellation and refund of e-Stamp

33. **Procedure for refund of spoiled, unused or not required for use e-Stamp Certificate.**- The State Government may, on an application in the prescribed format Form-6 accompanied with the original ‘spoiled or unused or not required for use e-Stamp certificate’, if satisfied, as to the facts and circumstances of the case, make an allowance of such e-Stamp Certificate in accordance with the provisions of Sections 49 to 55 of the Act read with rules 18 to 21 framed thereunder.
34. **The Superintendent of Stamps to cancel the e-Stamp Certificate and refund its amount:-** (1) The Superintendent of Stamps after such verification shall cancel the verified e-Stamp Certificate, endorse the fact of cancellation on the e-Stamp Certificate with his signature and seal and refund the amount as required in the said Act and disable or lock such e-Stamp certificate.
- (2) The Superintendent of Stamps shall maintain a record of such cancelled e-Stamp Certificates in his office and send the details of the same to the State Government, in the first week of every month.
- (3) The refund, if any, under sub-rule (1) shall be made by the Superintendent of Stamps only by means of Treasury cheque drawn in favour of the person in whose name the e-Stamp Certificate was issued.

Chapter IX

Inspections, audit and appraisal of the performance of the system

35. **Authorised Officer for Inspection.**- (1) The Superintendent of Stamps or any authorised officer of the Department and any private or public sector technical cum audit expert or agency duly authorised by the State Government, in this behalf may inspect all or any of the branches or offices of the Central Record Keeping Agency and Approved Intermediaries or Authorised Collection Center located within its jurisdiction as prescribed in the "Schedule of Inspections" vide **Annexure-1**.
- (2) The Government of Meghalaya may, however, at any time on receipt of a complaint or *suo motu*, direct any official of the Department to inspect any branch or office of the Central Record Keeping Agency or Approved Intermediaries/ Authorise Collection Centers and to submit report, besides the regular inspections mentioned in sub-rule (I).
- (3) The Accountant General Meghalaya may also conduct annual audit of the receipts and remittances made by the Central Record Keeping Agency.
36. **Schedule of Inspections and audit.**- All or any of the branches or offices of the Central Record Keeping Agency and Approved Intermediaries in the state may be inspected and audited, as far as possible, according to the schedule of inspections referred to in rule 33.
37. **The Central Record Keeping Agency or Authorised Collection Centre bound to provide information.**- During such inspection, the inspecting officer or the expert or agency may require the Officer in-charge of such branch or offices to provide any information on soft and or hard copy of any electronic or digital records with regard to the collection and remittance of Stamp duty relating to any period and the concerned Central Record Keeping Agency or Approved Intermediary shall be bound to provide such information.
38. **Inspection report.**- The inspecting officer shall within one week and the technical cum audit expert or agency shall within two weeks from the date of inspection, submit his inspection report to the Appointing Authority.
39. **Appointing Authority to take appropriate action.**- The Appointing Authority on receipt of such inspection report may take appropriate action including imposition of penalty in accordance with Chapter VII of the Act and or termination of appointment of Central Record Keeping Agency or the authorised Collection Center if so warranted by the circumstance, after giving an opportunity of being heard.

CHAPTER - X

Penalty for omissions and violations

40. **Penalty for delay in remittance to government account.**- In case the Central Record Keeping Agency fails to remit the amount of Stamp duty collected within the period as stipulated in rule 19, the Central Record Keeping Agency shall be liable, as specified in the terms of the agreement in Form-1 being entered into between the Superintendent of Stamps and the Central Record Keeping Agency, to pay, along with the collected amount of Stamp duty, an interest amount calculated @ 18% per annum on the amount of Stamp duty so collected, for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation.
41. **Resolution of disputes and place for resolving disputes.**-In case of any dispute on any issue, the decision of the Appointing Authority shall be final and the place for resolving such disputes shall be at Shillong.

CHAPTER - XI**Public Grievance redressal system**

42. **Grievance Redressal Officers.**- 1) The Appointing Authority may designate the District Registrar or any other officer to be 'Grievance Redressal Officers' to enquire into the complaints received against the misconduct or irregularities of the Central Record Keeping Agency or its Authorised Collection Centres or any other official related with the implementation of the e-Stamping system.
- (2) These Grievance Redressal officers will be allocated specified districts/places for entertaining the complaints.
43. **Complaint to Grievance Redressal officer.**- Any person who has any grievance against the services of the Central Record Keeping Agency or any of its Authorised Collection Centre or any other official related with the implementation of these rules, may make a complaint to the concerned Grievance Redressal officer.
44. **Opportunity of being heard.**- The Grievance Redressal officer will conduct a fair enquiry with regard to such complaints, by giving the opportunity of being heard to the parties concerned and redress the grievance suitably and submit the enquiry report to the Appointing Authority.
45. **Appointing Authority to take appropriate action on enquiry reports.**- On the basis of the enquiry report, the Appointing Authority may take appropriate action under these rules against the Central Record Keeping Agency or Authorized Collection Centre or may make suitable recommendation to the employer of the concerned official for taking appropriate actions.

Chapter XII**Management Information System (MIS)/ Decision Support System (DSS)**

46. **Central Record Keeping Agency to furnish reports to the Department.**- The Central Record Keeping Agency shall be responsible to furnish the following information reports to the Superintendent of Stamps and to any other officer specified in this behalf:-
- (i) **Audit reports:** Audit reports are for tracking of all system based actions performed by users of branches or offices of the Central Record Keeping Agency and the Authorised Collection Centres pertaining to any specified day or period.
- (ii) **Payment reports:**- Payment reports are for total collection report of all branches or offices of the Central Record Keeping Agency and the Authorised Collection Centres pertaining to any specified day or period.
- (iii) **Additional Stamp Duty Certificate reports:** Additional Stamp Duty Certificate reports are for all the branches or offices of the Central Record Keeping Agency and Authorised Collection Centres pertaining to any specified day or period.
- (iv) **Disabled (locked) e-Stamp Certificate reports:** Disabled (locked) e-Stamp Certificate Report is relating to all the Offices of District Registrars, Sub-Registrars or such places or districts of the state where this system is in force pertaining to any specified day or period.
- (v) **Remittance reports:** The State wise daily, weekly, fortnightly and monthly or desired period details of the remittances made by the Central Record Keeping Agency shall be made to the Government account.
- (vi) Report of cancelled e-Stamp Certificates relating to any period of all the districts.
- (vii) Any other report or information as may be required by the Chief Controlling Revenue Authority from time to time.

Appendix

Forms under these Rules-

1. Form-1 Agreement with Central Record Keeping Agency – [see rule 6 (1), 6 (3), 8(4) & 40].
2. Form-2-Indemnity Bond by Central Record Keeping Agency [see rule 6(4), 8(4)].
3. Form-3-Application for e-Stamp [see rule 19 (3)]
4. Form 4 Application for refund of Stamp duty (see rules 20 & 25)
5. Form 5 Register regarding daily postings of applications for e stamp certificates and e-Stamp certificates issued, to be maintained by the Authorised Collection Center or Central Record Keeping Agency [see rule 21(3) and 31 (6)].
6. Form-6 Register regarding daily stamp duty collected and remitted to Government: to be maintained by the Central Record Keeping Agency. (see rule 33).

Annexures -

Annexure -1-Schedule of audit and inspections- (see rule 35(1))

Annexure A Service Level Agreement [see rule 6 (2)]

Annexure A1”e –stamp certificate” [see rule 22(1) (iii)]

S. A. SYNREM,

Commissioner & Secretary to Government of Meghalaya,
Excise, Registration, Taxation and Stamp Department.

Annexure 1

**SCHEDULE OF INSPECTIONS AND AUDIT
OF THE CENTRAL RECORD KEEPING AGENCY AND THE AUTHORISED
COLLECTION
CENTRES**

[See Rule 35 (1)]

Sl. No.	Name of the Authority/Agency	Jurisdiction	Frequency of inspection	Points of inspection	Whom to submit the report
1.	Excise, Registration, Taxation & Stamps Department	Within the Registration District	Once in two years	Shall Verify the collections made by the Central Record Keeping Agency/ Authorised Collection Centers and the e-Stamp Certificate issued	Superintendent of Stamps
2.	Any technical cum audit agency appointed/designated by the Department	Within the Registration District	Bi-annually	Shall Verify the collections of Stamp duty (from e-Stamp Certificates) of the Authorised Collection Centers with the remittance figures of the Central Record Keeping Agency	Superintendent of Stamps
3.	Comptroller and Auditor General, Meghalaya	Whole of the State	Annually	Shall verify: i. the overall collections made by the Central Record Keeping Agency/ The Authorised Collection Centers and verify the same with the remittances made by Central Record Keeping Agency to the Government Account: ii. the Technical Working and fairness of accounting of the e-Stamping system.	Superintendent of Stamps

Form-1

[See sub-rule (1) (3) of rule 6 and sub-rule (4) of rule 8 and rule 40]

AGREEMENT

THIS AGREEMENT is entered on this day of 20.....

BETWEEN

The Superintendent of Stamps, Government of Meghalaya having his office at Shillong (hereinafter referred to as the "SS", which expression shall include his successors in office), of the One Part.

AND

(. **.name of the Central Record Keeping Agency.....**) having their Registered office at..... and branch office at..... through Shri..... (hereinafter called "**CRA**". which expression shall include its successors and assigns, representatives) of the Other Part.

"The Appointing Authority and "**CRA**" are together referred to as "the Parties" and either of them as "the Party".

WHEREAS, after due selection, process (**.....name of the Company / SHCIL.....**) was selected to act as Central Record Keeping Agency (**CRA**) for the Computerized Stamp duty administration system (**C-SDAS**): and to devise a mechanism of electronic method of collection of Stamp duty vide letter F.No. 16/1/2004OCYI, Dated 28" December 2005 of Govt. of India.

AND WHEREAS the Government of India Ministry of Finance, Department of Economic affairs in the said letter has also authorized **the CRA** to undertake various services in States against a payment of 0.65% (as commission/discount) of the value of Stamp duty collected through e-Stamping mechanism:

AND WHEREAS pursuant to the said notification, (**.....name of the Company / SHCIL.....**) has approached the Government for implementing the e-Stamping mechanism in the State.

AND WHEREAS the State has approved and authorised (**.....name of the CRA Company/.....**) to be their CRA vide Government intimation datedfor the proposed C-SDAS in the State on the terms and conditions specified in this Agreement.

AND WHEREAS (**.....name of the CRA Company/.....**) will develop a system for the payment of Stamp duty by the client/ ultimate user, with prior approval of the Appointing Authority, through Approved Intermediaries hereinafter called Authorised Collection Centres (ACC's).

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. Appointment of (..... name of the Company.....) as CRA :-

1.1 The Appointing Authority hereby appoints (.....name of the Company..... as its exclusive authorized CRA to undertake the following activities:

- (i) Creating need based infrastructure, hardware and software and connectivity for facilitating its operation on the e-Stamping project, in the entire State.

- (ii) To facilitate selection of Approved Intermediaries for the e-Stamping and collection of Stamp duty.
- (iii) To act as a Co-ordinator between the office of the Sub Registrars and District Registrars / Superintendent of Stamps / Inspector General of Registration and Approved Intermediaries.
- (iv) Collection of Stamp duty and generation of E-Stamp Certificates through the computer systems.
- (v) Effecting remittances of the collected amount of Stamp duty to the State and reconciliation of accounts.

1.2 The Parties may by mutual consent modify or withdraw any of the scope of appointment or effect any changes therein depending upon the public policy of the State and exigencies of business.

2. TERRITORY

The territory covered under this Agreement will be the entire State of Meghalaya

3. Appointment of the Approved Intermediaries i.e. Authorised Collection Centers (ACCs) :
(..... **Name of the Company appointed as CRA.....**) shall appoint Approved Intermediaries on such terms as decided by (..... **name of the Company appointed as CRA.....**) with prior approval of the Appointing Authority.

3.1 Amongst the Approved Intermediaries, the ACCs could preferably be a scheduled bank, financial institution, post office, Insurance Regulatory Development Authority (IRDA) recognised insurance company or any/ institution as approved by the Appointing Authority.

3.2 All the offices of (.....**name of the Company appointed as CRA.....**) in the State on need base will also do the collection of Stamp duty under intimation to the Appointing Authority.

3.3 All such Approved Intermediaries shall be equipped with the required computerization, laser printers, internet connectivity and other regular Infrastructure to implement the e-Stamping system. The cost of providing such equipment will be borne by the concerned Approved Intermediaries.

3.4 All such Approved Intermediaries will access the main server through internet by using an Identification number and a confidential password. This Unique Identification Number and Password will be allotted by (.....**name of the Company appointed as CRA.....**) This password shall be kept confidential and the concerned Approved Intermediaries will be required to change it immediately after its allotment to maintain the confidentiality.

3.5 Approved Intermediaries will enter the requisite information and details in the system and download the e-Stamp Certificate with the Distinguishing serial number which will be attached to the document. The details of the e-Stamp Certificate will be available on the e-Stamp Server (e-SS).

3.6 In providing the services under this Agreement, the Appointing Authority in consultation with (.....**name of the Company appointed as CRA.....**) may make rules or issue guidelines regarding the appointment of the Approved Intermediaries & other terms and conditions.

4. FEES OR COMMISSION

- 4.1 For the above services to be provided by (.....**name of the Company appointed as CRA.....**) the (.....**name of the Company appointed as CRA.....**) shall be entitled from the State a commission/discount of 0.65 % of the Stamp duty collected through e-Stamping mechanism, (.....**name of the Company appointed as CRA.....**) will deduct this commission towards their fees from the Stamp duty collection prior to remitting the balance amount into the State Government Account. The Commission so deducted shall be inclusive of the Compulsory taxes/ duties payable by the CRA to the Central or State Government.

5. MODE OF REMITTANCE TO STATE GOVERNMENT

- 5.1 The proposed e stamping system will allow both collection and transfer of Stamp duty paid.
- 5.2 The aforesaid remittances shall be effected only to the designated account “0030 - Stamps and Registration fees - 02 - Stamps Non - Judicial - 102 - Sales of Stamps (03) Non-Judicial Stamps” of the Government through Real Time Gross Settlement (RTGS). ECS, Challan, bank transfer or such other method as may be decided by the Parties from time to time.
- 5.3 (.....**name of the Company appointed as CRA.....**) shall be responsible for payment to the Government, of the amounts which are collected towards the download of Stamps through the Approved Intermediaries. Such payment shall be made to the designated account “0030 - Stamps and Registration fees - 02 - Stamps Non - Judicial - 103 - Sales of Stamps (03) Non Judicial Stamps” of the Government, in accordance with Rule 19 of the Meghalaya Stamps (payment of duty by means of e-Stamping) rules 2020.
- 5.4 The CRA undertakes that in case it fails to remit the amount of Stamp duty collected within the period as stipulated in rule 19 of the above said rules, the CRA shall be liable to pay, along with the collected amount of Stamp duty, an interest amount collected at 18% (*per annum*) on the amount of Stamp duty so collected for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation as per rule 38 of the said rules.

6. PROPOSED SYSTEM

- 6.1 Detailed structure of the proposed system, including flow diagrams and salient features schematic view of connectivity envisaged, systems and procedures to be followed by end users and format of proof of payment or certificate to be Issued to client or ultimate users is given in the "Service Level Agreement" (SLA) which is attached as Annexure ‘A’ to this Agreement.
- 6.2 The Appointing Authority will make available necessary Hardware and infrastructure at the office of the Superintendent of Stamps, offices of Sub Registrars and District Registrars (or such other designated offices) which would include a printer, PC, bar code scanner, Internet connection, in consultation with the CRA (.....**name of the Company appointed as CRA.....**)
- 6.3 The CRA shall design and develop such software that the following minimum details are shown on the e-Stamp Certificate –
- a. Distinguished serial number or UIN (unique identification number) of the e-Stamp Certificate so that it is not repeated on any other e-Stamp certificate during the lifetime of the e-Stamping system.

- b. Date and time of issue of the e-Stamp Certificate.
- c. Amount of Stamp duty paid through the e-Stamp Certificate, in words and figures.
- d. Name and address of the purchaser or authorized person of the e-Stamp Certificate.
- e. Names of the parties to the instrument.
- f. Brief description of the instrument on which the Stamp duty is intended to be paid.
- g. Brief description of the property which is subject matter of the instrument.
- h. User- id of the official issuing the e-Stamp Certificate.
- i. Code and location of the 'e-Stamp Certificate issuing branch' of the Central Record Keeping Agency or Authorized Collection Centre/Approved Intermediary.
- j. Any other distinguishing mark of the e-Stamp Certificate e.g. bar code/security code.
- k. Space for signature and seal of the 'e-Stamp Certificate issuing officer or authorized Signatory' of the Central Record Keeping Agency or Authorized Collection Centre or Approved Intermediary.
- l. Availability of facility to the Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub-Registrar, to disable or lock the e-Stamp Certificate, to prevent the repeated use of any e-Stamp Certificate.
- m. Facility to cancel the 'spoiled or unused or not required for use' e-Stamp Certificate.
- n. Providing for passwords and codes to the designated or authorised officials of the Department to search and view any e-Stamp Certificate and to access Management Information System and Decision Support System reports.
- o. Availability of details of the issued e-Stamp Certificate on the e-Stamping Server maintained by the Central Record Keeping Agency.
- p. Availability of different transaction details and reports relating to e-Stamping as mentioned in Rule 44 on the website of the Central Record Keeping Agency which will be accessible to the officers designated/authorized by the Appointing Authority.

7. COMPATIBILITY WITH THE REGISTRATION SYSTEM

- 7.1 The Office of Superintendent of Stamps, offices of Sub-Registrars and District Registrars and such other offices as the Appointing Authority may authorise in this behalf, will have access to the Central Server through internet connectivity.
- 7.2 The authorized officers (as mentioned in 7.1 above) of the State will have access to the e-SS through internet using user id & password Issued by (.....**name of the Company appointed as CRA**.....). After login, such authorized officers will be able to view the e-Stamp Certificates by accessing the e-SS.
- 7.3 The offices of the Inspector General of Registration, District Registrars, Sub-Registrars or such other offices authorised in this behalf, shall ensure that the prescribed amount of Stamp duty on the documents has been paid for the transaction. After verification, the Registering officer by logging into the e-SS through user id & password shall disable (lock) the e-Stamp Certificate on the documents presented for registration.

8. HARDWARE REQUIREMENTS:-

8.1 The use of e-SS will warrant the use of the required configuration of computer system with requisite operating system and laser printers specified by (**.....name of the Company appointed as CRA.....**) with proper internet connectivity by the user. The configuration of the computer systems, internet connectivity, laser printers, barcode readers or any other Hardware infrastructure should meet the specifications of (**.....name of the Company appointed as CRA.....**) and which may be subject to change with prior intimation to the Appointing Authority.

9. GENERAL OBLIGATIONS

9.1 All payments for stamp duties made and received from all clients and/or Approved Intermediaries shall be recorded on a day -to- day basis by (**.....name of the Company appointed as CRA.....**) and in turn reported to the State in following and such other form as maybe determined in mutual consultation between the Superintendent of Stamps & (**.....name of the Company appointed as CRA.....**)

(i) **Audit reports:** tracking of all system based actions performed by users of branches or offices of the CRA and the ACCs pertaining to any specified day or period.

(ii) **Payment reports :** Total collection of Stamp duty report of every branch or office of the CRA and the MCC pertaining to any specified day or period.

(iii) **Additional Stamp duty certificate reports:** for all or any of the branches or offices of the CRA and ACCs pertaining to any specified day or period.

(iv) **Disabled e-Stamp Certificate report:** relating to all or any of the District Registrars or Sub-Registrars of such districts, where this system is in force, pertaining to any specified day or period.

(v) **Remittance reports:** Daily, weekly, fortnightly and monthly or desired period details of the remittances made by the CRA into the Government account.

9.2 The Superintendent of Stamps shall set up and provide information that will enable the Approved Intermediaries or the client who is liable to pay Stamp duty to ascertain the exact amount of Stamp duty that is payable on a particular instrument. Further, the District Registrar or Sub Registrar as applicable shall determine the duty to be paid for the documents pertaining to immovable properties on the basis of their details. Such Information provided will be updated by the Government or Inspector General of Registration as per Registration Act, 1908 (Act no. 16 of 1908) and the Meghalaya Stamp Act (Central Act No. 2 of 1899 as adapted and amended by Meghalaya), the current rules and regulations and amendments carried out to them from time to time and a link from the Government or Superintendent of Stamps' site to e-SS. Such information provided on e-SS will be for the guidance of clients or users and (**.....name of the Company appointed as CRA.....**) will not be responsible for correctness of the Information.

9.3 The Superintendent of Stamps shall be able to access the data through internet by using user id and password.

9.4 (**.....name of the Company appointed as CRA.....**) shall enable the Superintendent of Stamps to extract the MIS and DSS reports as provided in para 9.1 above from the data captured on the e-SS via internet.

The requirement of the MIS may be further crystallized and mutually agreed. The Superintendent of Stamps will provide any changes to the master lists to **(.....name of the Company appointed as CRA.....)** for updating the information in e-Stamping system from time to time.

- 9.5** It will be the responsibility of the offices of the District Registrar or Sub-Registrar and such other officers as the Superintendent of Stamps may decide, to verify about the authenticity of the e-Stamp Certificate and adequacy of the Stamp duty paid.

10. TRAINING OF THE PERSONNEL AT THE REGISTRAR'S OFFICES AND OF THE STATE

- 10.1** **(.....name of the Company appointed as CRA.....)** shall provide suitable and adequate training, to such of the Government personnel as the Inspector General of Registration may nominate, on a train-the-trainer mode, on the operation and the use of the system.

- 10.2** The Training provided at the premises of the State by SHCIL shall be free of cost for the candidates nominated by the Inspector General of Registration **for a frequency not exceeding 3 (three) times annually** and for upto to 10 or such other mutually agreed greater number of officials.

- 10.3** **(.....name of the Company appointed as CRA.....)** may assume that the trainees have the required skills, knowledge and pre-requisites to follow the training on the Application.

- 10.4** The training for the system shall be conducted at the place to be decided by the Inspector General of Registration. **CRA** shall provide one trainer to conduct the training over a maximum period of one (1) week. For the avoidance of doubt, Inspector General of Registration will be responsible for arranging and providing all the necessary facilities, equipment and premises required for conducting the training.

- 10.5** At periodic intervals to be mutually decided by **(.....name of the Company appointed as CRA.....)** and the Inspector General of Registration, **(.....name of the Company appointed as CRA.....)** shall provide additional training free of cost on any up-gradation, modification to the system. **(.....name of the Company appointed as CRA.....)** and may also provide refresher courses to the various participants if required by the Inspector General of Registration.

- 10.6** Any training to the Approved Intermediary or end user shall be charged separately to the Approved Intermediary by **(.....name of the Company appointed as CRA.....)**.

11 TERM

- 11.1** This Agreement shall be initially for a period of 5 years from the effective date referred below and thereafter it may be renewed in mutual consultation between the parties. The Appointing Authority will be at liberty to take over the operation of the e-Stamping system after the initial period of 5 years if they so choose and or may retain the services of **(.....name of the Company appointed as CRA.....)** for a further period based on mutual agreement.

11.2 On termination of Operation of e-Stamping by the Appointing Authority, **(.....name of the Company appointed as CRA.....)** will be required to transfer the data generated during the period of appointment to the Government. After the termination of the appointment of the CRA, the latter shall not in any way use or cause to be used the data generated during the period of appointment for its business or any purpose whatsoever.

11.3 **(.....name of the Company appointed as CRA.....)** will not provide, transfer or share any Hardware, Software or any other technical details with respect to the e-Stamping project undertaken by it in the State to anybody, except the duly appointed ACC, without written permission or authority of the Superintendent of Stamps.

12. EFFECTIVE DATE

This agreement shall be effective from the date of its signing by the parties or such other date as fixed by the Superintendent of Stamps, hereinafter called the 'effective date'. The period of five years shall be calculated from the effective date.

13. EXCLUSIVITY

The appointment of **(.....name of the Company appointed as CRA.....)** as the CRA for the State shall be exclusive and Superintendent of Stamps will not appoint any other CRA for e-Stamping during the period of validity of this agreement.

14. CHANGE OF Central Record Keeping Agency

After the expiry of the Initial or renewed term of appointment, the Appointing Authority shall be at liberty to avail the services or facilities of e-Stamping for part or whole of the State from any agency of its choice and the **(.....name of the Company appointed as CRA.....)** shall have no objection to it.

15. THE GOVERNMENT'S RESONSIBILITY

The Inspector General of Registration or Superintendent of Stamps shall be responsible for providing on timely basis all information, decision making and approvals under its control and resources required at offices of District Registrar, Sub-Registrar or at any other offices authorised in this behalf, which may be reasonably required from time to time for the performance of this agreement. The Superintendent of Stamps acknowledges that any delay to provide such information, decision-making and approvals may result in delay in implementing this agreement.

16. ARBITRATION

16.1 All disputes and differences between the parties under this agreement shall as far as possible, be settled amicably and failing that all such disputes shall be referred to arbitration under the provisions of the Indian Arbitration and Conciliation Act, 1996.

16.2 The place of arbitration shall be at Shillong.

IN WITNESS WHEREOF the Parties have executed this Agreement on the day and year first herein above written.

SIGNED, SEALED AND DELIVERED

By the Superintendent of Stamps (.....)

-----;

In the presence of :

(i) Signature

Name :

Official designation :

Address :

(ii) Signature

Name :

Official designation :

Address :

SIGNED, SEALED AND DELIVERED

by the within named (.....name of the Company appointed as CRA.....) by

Shri

its authorised official

In the presence of

(i) Signature

Name :

Official designation :

Address :

(ii) Signature

Name :

Official designation :

Address :

Under Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Deptt.

Annexure -A**(See sub-rule (2) of rule 6)****SERVICE LEVEL AGREEMENT**

THIS AGREEMENT IS made this..... day of..... at Meghalaya between the Superintendent of Stamps in Meghalaya, for and on behalf of the Government of Meghalaya (hereinafter referred to as the Appointing Authority) and (Central Record Keeping Agency) (CRA)herein enter the name of the CRA a Company incorporated under the Companies Act, 1956, with its registered office at (herein referred to asherein enter the name of the CRA.”)

WHEREAS the State of Meghalaya is desirous of implementing the Computerized Stamp Duty Administration system referred to as the “C-SDAS” for the Stamps and Registration Department of the State of Meghalaya.

AND WHEREAS the C-SDAS in particular will allow issuance of e-Stamp Certificates electronically.

AND WHEREAS *herein enter the name of the CRA* agreed to develop and implement the C-SDA System for the State of Meghalaya and also to act as the Central Record Keeping Agency (CRA) for the C-SDA System.

AND WHEREAS the parties have signed an Agreement dated for the purpose of rendering the services of e-Stamping and one of the conditions of the said agreement is that a Service Level Agreement will be executed between the parties.

NOW IT IS HEREBY AGREED BY AND BETWEEN THE PARTIES:**1. Duration of the Agreement**

This agreement shall be co-terminus with the main agreement dated..... between the parties.

2. Services to be provided by CRA

2.1 The Appointing Authority hereby appoints *herein enter the name of the CRA* as the CRA and CRA *herein enter the name of the CRA* accepts the appointment subject to the terms of this Agreement and the agreement dated..... to provide the following services:

- a) Operation of the C-SDA System;
- b) Customization of the C-SDA system, and
- c) CRA Services.

3. Operational Modalities.

The procedure to be followed by the CRA is explained herein below.

The format of the proof of payment shall be in the form of e-Stamp Certificate which is given as Annexure A-1.

4. Authorized Stamping Centers (ASC)/ACCs (also known as Approved Intermediaries)

- i. The CRA office, Financial Institutions, Insurance Companies, Banks & Post Offices etc. as approved by the Superintendent of Stamps, shall be the Authorized Collection Centers.
- ii. The aforementioned ACCs will by and large take care of property transactions of people living in cities, towns and villages having Internet facility. However, people residing in areas not having Internet facility also require stamp papers for their transactions. A Computer-savvy Travelling vendor (TV) who will carry a lap top/palmtop to the village and download stamp from e-Stamping system may be appointed as TV or other marketing agent(s), in a phased manner with the approval of the Superintendent of Stamps.

5. Registration of Approved Intermediaries and its operations

- a) The Insurance Companies, banks, financial Institutions etc. as approved by the Superintendent of Stamps intending to become a ASC will be required to submit a request in an application form and Agreement as stipulated by the CRA along with the proof of identity and proof of address for 'Service Administrator/s' (person responsible for entering data on e-Stamp Service and with stipulated application fee. The format of the application form as stipulated by the CRA, can be downloaded from the internet. The duly filled in application form and Agreement along with the fee for registration and deposit as determined by CRA alongwith advance amount (imprest amount) towards the download of stamps based on the business expected, should be submitted to CRA. The AI/ASC/ACC will have an option of adding up further amounts towards imprest depending upon the usage every day or alternatively give a power of attorney to CRA, to add up the further amount by giving necessary instructions to their Banker. At no point of time, the ACCs will be allowed to print e-Stamp Certificates in excess of the amount available in their credit in the books of CRA. CRA will collect such amount including deposits from the ASC for the use of its System.
- b) The Travelling vendor (TV) or any other marketing agent(s) intending to be appointed should submit a request in a stipulated application form. The duly filled in application form alongwith the monies towards registration and Agreement and deposit as determined by CRA alongwith advance amount (imprest amount) towards the download of stamps as may be determined based on the business expected, should be submitted to CRA. The TV will have an option of adding up further amounts towards imprest depending upon the usage everyday or alternatively give a power of attorney to CRA to add-up further amount by giving necessary instructions to the banker. At no point of time, the ASC will be allowed to print e-Stamp Certificates in excess of the amount available in their credit in the books of CRA, CRA will collect such monies including deposits from the TV or other Marketing Agents for the use of its system.

- c) The Approved Intermediary must provide to CRA all information that may be desired by CRA from time to time including but not limited to information on every client being granted access to and use of the services; and
- d) It will be the responsibility of the Superintendent of Stamps to inform the public by way of a notification from time to time the appointment or termination of the Approved Intermediaries/Authorized Collection Centers.
- e) Upon completion of the above, CRA will issue password and user identification numbers for use of its services. The proper use of the password will be the sole responsibility of the user and any loss caused to the Government will be at the cost of CRA where the loss, wherever applicable, is caused by the CRA.
- f) CRA reserves the right in consultation with Superintendent of Stamps to accept or reject any application of the Approved Intermediary at its sole discretion.
- g) All Approved Intermediaries will be periodically audited jointly by the Government and CRA.
- h) In the case of the termination of the appointment of Approved Intermediary either party may give a notice of one month of its intention to terminate the arrangement.

6. Link to e-Stamp Server (eSS)

- a) All approved Intermediaries will access the eSS through Internet only. The access will differ depending upon the group to which the Approved Intermediary belong. The Insurance companies, banks and financial institutions will access the site through password and user identification number issued by CRA. CRA will issue as many passwords and user Identification numbers as requested by the ASC. These ASCs should access eSS site using the password and user identification number provided by CRA. Immediately upon accessing the site for the first time, the user should change the password to maintain confidentiality.
- b) In respect of Approved Intermediaries falling under the category of Travelling Vendors, or other marketing agents, these TV's or other marketing agents, recording of data will be off-line. Such TV's will have to access the eSS through Internet every evening and download the information, upon which the e-Stamp Certificate would be generated. To facilitate the entry of data on off-line mode, CRA will install software in the respective laptops or palmtops of the TV and or other marketing agents at their cost.

7. The offices of Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars to have link to e-Stamp Server:

- a) Since the property registration is done at the offices of District Registrar, Sub-Registrars, it is imperative that the District Registrar or Sub-Registrars should have access to the system, to ensure that the stamp duty to be paid for the transaction has indeed been paid and to lock the e-Stamp Certificate. Such locking is necessary to ensure that the stamp duty paid is not misused. The Unique Identification number Issued by the eSS for the stamp duty paid can be linked to the C-SDAS.

- b) To facilitate the viewing and locking of e-Stamp Certificate, pertaining to registered instruments, every office of Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars will have a link to the eSS. The Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars will have access to the e-Stamping site through internet using password and user identification number issued by CRA. Upon gaining the access to the eSS the Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars will have to enter the year, month and date of stamp duty payment as given in the e-Stamp Certificate, select the unique identification number given in the e-Stamp Certificate. Upon entering these details, the Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars will be able to view the e-Stamp Certificate. The Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars will be issued user Id and password with which they should update the system and lock the duty paid e-Stamp Certificate.

8. Access by Counter Parties

- a) The purchasers or the beneficiaries may wish to ensure that the counter party has indeed paid the stamp duty for the transaction and the e-Stamp Certificate presented to them is genuine. There should be no question of validity of time for the e-Stamp Certificate. Nevertheless, counter parties can check the authenticity of the e-Stamp Certificate by entering the year, month, date and Unique Identification No. of the e-Stamp Certificate:
- b) Upon entering these details, the system will display the e-Stamp Certificate for viewing only. The counter party will be able to check the authenticity of the Certificate. Such enquiry module will provide information on the property transactions also after the Sub-Registrar/ District Registrar has locked the stamp duly paid. The CRA should ensure that this service is available in all the offices of District Registrar, Sub-Registrar ASC & website.
- c) The stamping certificate should indicate the code No. of ASC office in which the ASC is located.

9. Stamping of different types of Instruments

- a) The proposed system envisages e-Stamping the documents on real time basis via the Internet. The transactions can be broadly divided into:
- (i) Instruments to be registered with the District Registrar, Sub Registrar and
 - (ii) Instruments, which do not require registration.
- b) e-Stamping includes two types of documents to be stamped
- i) Instruments printed/typed but not stamped or unduly stamped.
 - ii) Stamps Certificates required for drawing instruments.
- c) The ASC's shall stamp any instrument or plain paper specified in this behalf with an amount of duty as required by the client.

- d) In the case of instruments which require registration with the Sub-Registrar / District Registrar, generally these are prepared by Deed Writers, law firms, and practicing Company Secretaries firms etc. or even banks, financial institutions or even insurance companies. The stamp duty can be paid by entering the transaction details in the system. The system will check the balance available in the Account of concerned Approved Intermediary and subject to the availability of requisite funds in the Account will authorize the transaction and issue a certificate of stamp duty immediately with a unique identification number, Year, month and date, and print the certificate at a later point of time.

10. MIS for Government

The Superintendent of Stamps in charge of stamp duty and the Government will be able to get details of Stamp duty collected in the State at any point of time. Besides, the Superintendent of Stamps will ensure that the amount collected by CRA towards the download of stamps is transferred to the State Governments Account after due reconciliation. For this purpose, it is necessary that the Superintendent of Stamps / Government should have a link to eSS. Both the office of the CRA and the office of the Superintendent of Stamps will have access to site through Internet using the password and identification numbers. Since the Government is responsible for the duty collected across the state, its data requirement will be enormous and all encompassing. To enable the Government or Superintendent of Stamps to download the data in the format in which they require, the CRA will prepare standard formats. The Superintendent of Stamps will specify the requirement of any additional reports. The CRA will provide any additional reports in future free of cost, unless in exceptional cases charges will be as mutually agreed. Considering the fact that the office of the Superintendent of Stamps will be viewing the revenue of the entire Government, the same will be done by the Superintendent of Stamps or any Officer authorised by the Government to that effect to access the server for the purpose of getting MIS through a user id and password to be made available by the CRA.

11. General

- a) CRA shall ensure that the following service levels are achieved in relation to the C-SDA System:
- i) The C-SDA System shall be operational and accessible to clients during the following hours on the following days, (hereinafter referred as the "Operational Hours").
Monday to Saturday 9.00 a.m. to 5.00 pm.
 - ii) The availability of each and every information service during the Operational Hours shall individually be not less than 90% each calendar month.
 - iii) CRA shall not be liable for any failure or reduction in the aforesaid performance level or any other consequences cause by or due to the failure or breakdown of any third party facilities including Internet access providers, telecommunication lines, switches and networks, other than third party facilities provided by any sub-contractors appointed by CRA to perform any part of the serves under this Agreement.

- iv) Before any Approved Intermediary first uses the C-SDA System, CRA shall ensure that every such User enters into the User Network Services Agreement with CRA agreeing not to commence action or otherwise enforce any rights against the Government/ Chief Controlling Revenue Authority in respect of any liability, in contract or tort or otherwise, for any acts, statements, errors or omissions made by the Government/ Superintendent of Stamps or its employees in good faith and in the ordinary course of duties of the employees of the Government, the CRA shall use reasonable endeavours to enforce the terms of such agreement against every user who enters into the same.

b) Maintenance of Servers

- i) CRA will shut down its Servers at least for about eight hours in a week on a holiday for the purpose of maintenance. During this time, the system will be down and there will be no access to e--stamping facilities. Further, CRA will endeavour that the up-time of the system will be up to 90% excluding the time for shut down of its servers for the maintenance.
- ii) CRA shall provide service to investigate and correct defects in the C-SDA Software as reported by the Department including temporary correction and bypass of the defects until such time as standard corrections and/or updates of the Software are available. The timing for correction/bypassing depends on the severity of the error as set out below:
 - a) Severity 1: This is a defect or error, which results in the failure of a service as a whole. Such defects and errors shall be rectified within 2 (two) working days of the problem being reported to CRA in writing.
 - b) Severity 2: This is the defect, which results in system functionality other than those which are covered under Severity 1, being impaired, and there are no existing alternatives for by passing the problem. Such defects and errors shall be rectified within 2 (two) working days of the problem being reported to CRA in writing.
 - c) Severity 3: All other errors and defects. Such defects and errors shall be rectified within 7 (seven) working days of the problem being reported to CRA in writing.
- iii) The time frames for rectification or correction set out in Clauses above shall not apply where the defects or programming errors have arisen in third party programmes or applications used by CRA to develop its application or used by CRA with or in its applications.
- iv) Disaster Recovery:

CRA shall take reasonably sufficient measures to ensure that it is able to carry on, with disruption of not more than a continuous time of 24 hours, providing C-SDA System under this agreement even in the event of the occurrence of a disaster which affects, or would affect providing of services if measures had not been taken.

v) Limitation of Liability

- i) CRA shall not under any circumstances be held responsible for any error, defect, default, delayed or non-performance, loss of data, transmission failure or other problems in connection with its

provision of C-SDA System for any claims, actions, losses, costs, expenses, liabilities or adverse consequences arising there from, due to any cause or reason not perpetrated by or attributable to CRA or otherwise outside the control of CRA.

vi) Concurrent Users

e-Stamping system will have persons logging for the download of stamps and also for logging queries relating to stamp duty and the ultimate printing of the stamps. Keeping in mind the various issues relating to e stamping and the number of persons that may log into the system throughout the day, CRA will endeavour to ensure that at a given point of time approximately 400 users could use its system. The use of system will include time for the persons logging to the system for queries with regard to e-Stamping and for the time for data entry by a user till the time of actual printing of the Stamp Certificate.

vii) CRA will require a stabilization period of 6-8 months from the time of the system running in full scale at each of the centers and during such time service standards will not be applicable. The peak times during the day will be identified and on the basis of experience, the concurrent users who would be using the system will be adjusted accordingly. CRA does not guarantee the availability of internet connectivity.

viii) If any extra services are required, wherein CRA will be required to put in extra efforts, or the same is on the basis of any extra cost to CRA, the same will be recovered from the ASC or the Travelling Vendor or any other marketing agent or the general public directly **subject to prior approval of the Government.**

ix) All other terms and conditions as mentioned in the agreement dated: between the Superintendent of Stamps and CRA shall be concurrent with this agreement.

IN WITNESS WHEREOF the parties have hereunto set their hands the day and year first above written.

For and on behalf of CRA (name of the company).

Signed by

Superintendent of Stamps in Meghalaya.

(for and on behalf of the Government)

In the presence of :

1)

2)

Under Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation and Stamps Deptt

Annexure - A-1**(See Rule 22)****INDIA NON JUDICIAL****Government of Meghalaya State****e-Stamp Certificate**

- (i) The Offices of the Superintendent of Stamps/ Inspector General of Registration/ Sub-Registrars and District Registrars will have access to the Central Server of Stock Holding Corporation of India Limited (SHCIL) through Internet. Such internet connectivity will be set up by the said Offices.
- (ii) The Authorised Collection Center (ACC) will access Central Record Keeping Agency (CRA) servers through Internet by using a identification number (UIN) and a confidential password. The requisite details of the information in the system will be entered and the e-Stamp Certificate will be downloaded with a Unique Identification Number (UIN) on a plain paper or on an instrument as the case may be.
- (iii) The Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars will have access to CRA site through Internet using password and UIN which will be provided by CRA. Upon entering these details the Inspector General of Registration, Superintendent of Stamps, District Registrars or Sub Registrars will be able to view the details of the e-Stamp Certificates on instruments.
- (iv) It will be the responsibility of the District Registrar, Sub-Registrar to ensure that the stamp duty has been appropriately paid on presentation of the document for registration. The District Registrar, Sub-Registrar will lock the e-Stamp Certificate after verification of the Instruments presented for registration. Such locking will ensure that the payment of stamp duty for the transaction is not abused.
- (v) All the Clients and approved intermediaries desirous of remitting the Stamp duty will access the main server through Internet. The District Registrar, Sub-Registrar who is responsible for Registration of instruments and the Government of Meghalaya which is responsible for the collection of the stamp duty will also link to the main server through Internet.
- (vi) The Client may approach any Approved Intermediary, which in turn will enter the requisite information in the system. The system will generate a UIN along with the transaction details, which will be printed as a Stamped Certificate on a plain paper or on instrument as the case may be.
- (vii) The Approved Intermediary will be registered with CRA and the procedure for such registration will vary depending upon the same being Financial Institutions, Insurance Companies, Banks, Post Office etc., as approved by the Superintendent of Stamps.

Form-2

[See sub-rule (4) of rule 6 and sub-rule (4) of rule 8]

(To be executed by the CRA on Non-Judicial Stamp paper of Rs. 100/-)

Undertaking cum Indemnity Bond

This Indemnity Bond is made and executed at..... (place) on this day of (month)20..... by Shri S/o R/o Authorised Signatory for and on behalf of (**name of the Company appointed by CRA**) **having its** registered office at (complete address of the CRA) hereinafter referred to as the Central Record Keeping Agency or CRA (which expression shall unless repugnant to the context or meaning thereof shall mean and include their representatives, assigns. heirs.etc.).

In favour of the Chief Controlling Revenue Authority in Meghalaya, hereinafter referred to as the Appointing Authority, (which expression shall unless repugnant to the context or meaning thereof shall mean and include Government of Meghalaya and its duly authorised representative).

Whereas

1. the (Name of Company) has been appointed by the State to act as '**Central Record Keeping Agency**' and has thus been authorised by the Government for computerization of Stamp duty Administration System in the State to issue e-Stamp Certificates to denote the payment of non-judicial Stamp duty under the Indian Stamp Act (Central Act No. 2 of 1899) as applicable to Meghalaya, to the public by the Government through its branches/ offices and the Authorised Collection Centers (called ACCs) located in the State.
2. and the CRA has agreed to fulfil all the conditions as required by the law, and also to undertake and keep indemnified the Government against all or any losses suffered by the Government due to any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCs.
3. and the CRA has agreed to the obedience and observance of terms and conditions that are prescribed in The Meghalaya Stamp (Payment of Duty by Means of e-Stamping) Rules, 2020 (hereinafter called "the rules") and other orders issued by the Government or the Department under these rules.
4. the CRA to fulfil the aforesaid requirement and in order to undertake and indemnify the Government, is executing this presents as follows:-

**NOW THEREFORE THIS DEED OF UNDERTAKING CUM INDEMNITY BOND
WITNESSETH AS FOLLOWS:-**

- a) the CRA hereby undertakes that the e-Stamping centers (the branches/ offices of the CRA and its duly appointed ACCs) shall be available for inspection at all reasonable times by any of the officials mentioned in Rule 33 of the Rules or any officer authorised by the Appointing

Authority or Superintendent of Stamps in this behalf without notice. The CRA also undertakes not to change or increase the ACCs without prior permission in writing of the Appointing Authority or Superintendent of Stamps.

- b) the CRA undertakes to provide on demand to any inspecting officer, as mentioned in clause (a), any information on soft and or hard copy of any electronic or digital record related to the collection and remittance of Stamp duty relating to any time period or any other related information under Rule 44 of the Rules without unreasonable delay.
- c) the CRA undertakes to abide by all the terms and conditions as may be prescribed by the Appointing Authority from time to time as to the implementation of the rules.
- d) The Central Record Keeping Agency shall be responsible to remit the consolidated amount of Stamp duty collected by its offices or branches and by its Authorised Collection Centres to Head of Account “0030 - Stamps and Registration fees - 02 - Stamps Non - Judicial - 102 - Sales of Stamps (03) Non-Judicial Stamps” or any other notified head of account of the State, in the manner prescribed hereunder.
- (i) In case of stamp duty, collected by way of cash or Real Time Gross Settlement (RTGS) or Electronic Clearance System (ECS) or any other mode of electronic transfer of funds, the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount or commission) to the prescribed head of account of the state, not later than the closing of the next working day, after the day of collection of the amount of stamp duty.
- (ii) In case of stamp duty, collected by way of pay order (P.O) or Demand draft (D.D), the Central Record Keeping Agency shall remit the consolidated amount of stamp duty (less, the prescribed discount or commission) to the prescribed head of account of the state, not later than the closing of the second working day, after the day of collection of the amount of stamp duty.
- (e) the CRA undertakes that in case it fails to remit the amount of Stamp duty within the period as stipulated in Rule 19 of the rules, the CRA shall be liable to pay, along with the collected amount of Stamp duty, an interest calculated at 18 % (*eighteen per centum*) per annum for the period of delay in day(s). Any part of a day will be treated as one day for the purpose of such calculation.
- (f) The CRA shall be responsible to furnish the information reports, as provided in Rule 44 of the Rules, to the Superintendent of Stamps and to any or all such other officers as he may direct.
- (g) the CRA undertakes that any of its employees or the employees of its ACCs directly or indirectly will not misuse or cause to be misused the authorization to collect Stamp duty for the State by issue of e-Stamp Certificates.

(h) the CRA hereby undertakes to keep the Appointing Authority/ Superintendent of Stamps, always indemnified against all or any of the losses or any third party risk arising out of any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the CRA or its ACCs.

IN WITNESS WHEREOF the CRA has executed this **Undertaking cum Indemnity Bond** on the day and year first herein above written.

SIGNED, SEALED AND DELIVERED

By Shri

as Authorised Signatory for and on behalf of

(.....**name of the Company appointed as CRA**..... .)

In the presence of :

(i) Signature

Name :.....

Official designation:

Address

(ii) Signature

Name :.....

Official designation:

Address

Form - 3
(See Rule (3) of rule 19)
Daily account of remittances

ACC		ACC Id.	
Date	MM/DD/YY		

Total value of e-Stamp Certificates issued

₹									
---	--	--	--	--	--	--	--	--	--

Total amount of commission

₹									
---	--	--	--	--	--	--	--	--	--

Net amount of remittance

₹									
---	--	--	--	--	--	--	--	--	--

Mode of remittance

- By Treasury Challan No.at date.....
 Name of BankBranch.....
 Amount(Rupees.....)
 By GRAS Challan No.date amount

Verification : - I Shri/Smti....., the Authorised official of the Central Record Keeping Agency do hereby declare that the information contained herein is correct to the best of my knowledge and belief. One copy of the Treasury Challan/GRAS Challan has been forwarded to the Superintendent of Stamps for favour of information and necessary action.

Date:

Name of Authorised Official

Signature of the Authorised Official
CRA

Acknowledgement

Received a copy of Treasury/GRAS Challan No. date
 amount

Date:-

Name & Signature of Stamp Clerk

Form-4
(See rules 20 & 25)
E-STAMPING APPLICATION FORM

ACC		ACC Id.
-----	--	---------

Details of Purchaser or Authorised Person

Name & Address of the Purchaser with Phone No	
Name & Address of the Authorised Person (if any) with Phone No.	

Stamp duty Payment Details

Stamp duty Amount ₹.	Type of Payment <input type="checkbox"/> Cash <input type="checkbox"/> DD <input type="checkbox"/> Pay-Order <input type="checkbox"/> RTGS <input type="checkbox"/> ECS <input type="checkbox"/> Any authorised mode	
DD/Pay-order No.	Date: / /	
Bank Name		Branch Name

The Information furnished above, is true to the best of my knowledge

Date:

Signature of the Purchaser/

Authorised Person

(For Office use only)

I Verify that the Application Form is in order

USER

SUBIN	
Signature	

SUPERVISOR

Brief particulars of the e-Stamp Certificate	Signature
E Stamp Certificate received by Name:	Signature

E-STAMPING

Receipt

(To be filled in by the Client)

Name of the Purchaser/Authorised Person		
Application Date:		
Stamp duty Amount ₹.	Type of Payment <input type="checkbox"/> Cash <input type="checkbox"/> DD <input type="checkbox"/> Pay-Order <input type="checkbox"/> RTGS <input type="checkbox"/> ECS <input type="checkbox"/> Any authorised mode	
DD/Pay-order No.	Date: / /	
Bank Name		Branch Name
Counter Signature with Seal		

Note: 1) Once the e-Stamp Certificate has been generated, payment cannot be cancelled or refunded by CRA. For cancellation and refund of e-Stamp Certificate, the applicant has to approach the District Registrar or Sub-Registrar of the concerned district,

2) This Receipt may be computer generated.

Form-5
[See sub-rule (3) of rule 21 and rule 31 (6)]
Daily account of e-Stamp Certificate

ACC		ACC Id.	
Date of Issue of the Certificates	MM/DD/YY		

Detail of the e-Stamp Certificate issued

e-Stamp Certificate Number (from)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

e-Stamp Certificate Number (to)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Total number of e-Stamp Certificate issued

--	--	--

Denominations of e-Stamp Certificates issued and number issued

₹									
---	--	--	--	--	--	--	--	--	--

Total number			
--------------	--	--	--

₹									
---	--	--	--	--	--	--	--	--	--

Total number			
--------------	--	--	--

₹									
---	--	--	--	--	--	--	--	--	--

Total number			
--------------	--	--	--

₹									
---	--	--	--	--	--	--	--	--	--

Total number			
--------------	--	--	--

Total value of e-Stamp Certificates issued

₹									
---	--	--	--	--	--	--	--	--	--

Total number			
--------------	--	--	--

Verification :- I Shri/Smti....., the Authorised official of the Central

Record Keeping Agency/Authorised Collection Centre do hereby declare that the information contained herein has been verified records available and is correct to the best of my knowledge and belief.

Date:

Name of Authorised Official

Signature of the Authorised Official
CRA/ACC

For use of the Office of the Superintendent of Stamps.

Report of the Stamp Clerk: Verified and found correct/incorrect and concerned official of CRA/ACC intimated for necessary action.

Date:-

Name & Signature of Stamp Clerk

Form-6
(See rule 33)
Application for Cancellation and Refund of e-Stamp Certificate

ACC		ACC Id.	
Application date	/ /		

Details of the e-Stamp Certificate presented for cancellation and Refund

e-Stamp Certificate Number															
Date of Issue of the Certificate						/ /									

Details of Purchaser or Authorised Person

Name & Address of the Purchaser with Phone No.	
Name & Address of the Authorised Person (if any) with Phone No.	

* In case an authorised person is presenting the refund application on behalf of the e-Stamp Purchaser, this application must be accompanied with authorisation from the purchaser (executed on a ₹20 non-judicial stamp paper), duly witnessed and attested by Notary Public.

Stamp Duty Payment Details

e-Stamp Certificate Purchased by		
Stamp duty Amount ₹.:	e-Stamp Certificate no.:	date:

The information stated above is true to the best of my knowledge and belief.

Date:

Signature of the purchaser/
Authorised Person of the certificate

Report of the Superintendent of Stamps

The details of the e-Stamp Certificate have been verified from the system. The said certificate has not been disabled in the data base of e-stamp Certificate. This certificate of verification has been endorsed on the said certificate also. Refund of the amount of Stamp duty mentioned in the certificate is recommended.

Sign & Seal of the Authorised Signatory.....

For use of the Office of the Superintendent of Stamps.

Report of the Stamp Clerk:

Order of the **Superintendent of Stamps** regarding refund.

Sign & Seal of the
Superintendent of Stamps